

PRINT YOUR NAME (LAST, First, M.I.)

BOARD OF PUBLIC ACCOUNTANCY
State of Hawaii

(Last)

License No. CPA-	Eff. Date of License	Social Security No.	Phone No. (days)
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PERMIT TO PRACTICE

UPON COMPLETION OF PAGE 2, return here and complete this page.

How many carryover hours are shown on page 2, line 7? () hrs.

ALL FEES ARE NON-REFUNDABLE

PAI-_____

FOR OFFICE USE

6. Please refer to Chapters 466 HRS, and 16-71 HAR.

FEES

Signature: _____

CPA-08 0903R

IMPORTANT NOTICE:

The Board of Public Accountancy intends to require CPE in ethics for the 2006-2007 Permit to Practice. The number of CPE hours has not yet been determined. Be sure to check the Board's website at www.hawaii.gov/dcca/pvl/areas_accountancy.html for updates, or call the Board's office at (808) 586-2696.

*CONTINUING PROFESSIONAL EDUCATION (CPE) COMPUTATION WORK SHEET FOR 2004-2005 PERMIT TO PRACTICE

1. EXAMINATION CREDIT

CPE CREDITS FOR PASSING UNIFORM CPA EXAM. DATE NOTIFIED OF PASSING EXAM _____

If notified of passing exam within 2 years of the date of this application, enter 80 hrs.

If notified of passing exam within 3 years of the date of this application, enter 40 hrs.

2. Carryover credits from 2002-03 biennium. (Attach copy of 2002-03 Permit to Practice application verifying carryover hours.)

3. List qualified CPE hours earned within the past twenty-four months.

<u>PROGRAM SPONSOR</u>	<u>NASBA REGISTRY NO.</u>	or	<u>HAWAII STATE BOARD INDEX NO.</u>	<u>CPE HOURS</u>	<u>DATE</u>

4. TOTAL of lines 1, 2, and 3.

5. Less 2004-2005 CPE requirement.

6. (Deficiency) or Credit Balance.

7. Carryover hours for 2006-2007 biennium (Maximum carryover: 40).

***Note:** Any licensee who fails to verify that the licensee has earned 80 continuing professional education hours will not be permitted to practice until the 80 hour requirement has been met. A current license and permit to practice are required to practice public accounting actively and to hold oneself out to be a CPA or PA.

****** Licensees who obtained their FIRST permit in 2002-03 may renew their permit on a prorated basis (10 CPE hours per quarter) dependent on the effective date of the initial permit - see section 16-71-33(b) Hawaii Administrative Rules. (FIRST permit issued: 1st quarter 2002 - 80 hours required for renewal, 2nd quarter 2002 - 70 hours, 7th quarter 2003 - 20 hours; 8th quarter 2003 - 10 hours.)

CPE
HOURS

1. _____

2. _____

3. _____

4. _____

5. (80)**

6. _____

7. _____